GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 –waiver / reduction in late fee for not furnishing FORM GSTR-4 for 2017-18 and 2018-19 by the due date, subject to the condition that the returns are filed between 22-09-2020 to 31-10-2020 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 359 Dated: 19-11-2020

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No. 33, Revenue (C.T.II) Department, dated: 24.01.2018.
3. G.O.Ms.No. 83, Revenue (C.T.II) Department, dated: 31.01.2019.
4. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 67/2020 - Central Tax, dt 01-09-2020.
5. From the Government of India, Ministry of Finance, Department of Revenue, Corrigendum, Dated 22.9.2020 to Notification No 67/2020 - Central Tax, dt 01-09-2020.
6. From the Chief Commissioner of State Tax, A.P., Vijayawada, e-file No.REV03-12039/47/2020-GST SEC-CCT dt.12.10.2020.

** ** **

ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:20 -11-2020:

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment to the notification issued in G.O.Ms.No.33, Revenue (Commercial Taxes-II) Department, Dated 24-01-2018, namely:–

AMENDMENT

In the said notification: -

after the second proviso, the following proviso shall be inserted, namely: –

"Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of Rs.250/- (Two hundred and fifty rupees only) and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA

SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise). The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER